



Effective 10/01/2004 Patent fees are subject to annual revision

☐ Applicant claims small entity status. See 37 CFR 1.27

<b>TOTAL AMOUNT OF PAYMENT</b>	<b>(\$)</b>	<b>110.00</b>
--------------------------------	-------------	---------------

**Complete if Known**

Application Number	09/975,390
Filing Date	October 10, 2001
First Named Inventor	Kenneth S. Kramer
Examiner Name	Not Yet Assigned
Art Unit	N/A
Attorney Docket No.	02640/100G822-US1

**METHOD OF PAYMENT** (check all that apply)

☐ Deposit Account:

04-0100

**Darby & Darby P.C.**

**The Director is authorized to:** (check all that apply)

☐ Charge fee(s) indicated below      ☒ Credit any overpayments

☐ Charge any additional fee(s) or any underpayment of fee(s)

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

### FEE CALCULATION

### 1. BASIC FILING FEE

	Large Entity	Small Entity
1. <b>Revenue Recognition</b>	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. <b>Expense Recognition</b>	Expenses are recognized when the related asset is consumed or the liability is incurred.	Expenses are recognized when the related asset is consumed or the liability is incurred.
3. <b>Asset Recognition</b>	Assets are recognized when the company has control over a resource that is expected to generate future economic benefits.	Assets are recognized when the company has control over a resource that is expected to generate future economic benefits.
4. <b>Liability Recognition</b>	Liabilities are recognized when the company has a present obligation to transfer an asset or provide a service in the future.	Liabilities are recognized when the company has a present obligation to transfer an asset or provide a service in the future.
5. <b>Equity Recognition</b>	Equity is recognized as the residual interest in the assets of the entity after deducting all liabilities.	Equity is recognized as the residual interest in the assets of the entity after deducting all liabilities.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	790	2001	395	Utility filing fee	
1002	350	2002	175	Design filing fee	
1003	550	2003	275	Plant filing fee	
1004	790	2004	395	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

<b>SUBTOTAL (1)</b>	<b>(\$)</b>	<b>0.00</b>
---------------------	-------------	-------------

## 2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

		Extra Claims	Fee from below	Fee Paid
Total Claims	<input type="text"/>	** = <input type="text"/>	x <input type="text"/>	= <input type="text"/>
Independent Claims	<input type="text"/>	** = <input type="text"/>	x <input type="text"/>	= <input type="text"/>
Multiple Dependent				= <input type="text"/>

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion</b> method for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales</b> method, recognizing revenue only when the contract is completed.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities often use the <b>cost of sales</b> method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. <b>Inventory Valuation</b></p> <p>Large entities use the <b>FIFO</b> (First In, First Out) method for inventory valuation. Small entities often use the <b>LIFO</b> (Last In, First Out) method.</p>	<p>2. <b>Inventory Valuation</b></p> <p>Small entities often use the <b>LIFO</b> (Last In, First Out) method for inventory valuation.</p>
<p>3. <b>Depreciation</b></p> <p>Large entities use the <b>MACRS</b> (Modified Accelerated Cost Recovery System) for depreciation. Small entities often use the <b>straight-line</b> method.</p>	<p>3. <b>Depreciation</b></p> <p>Small entities often use the <b>straight-line</b> method for depreciation.</p>
<p>4. <b>Bad Debt Expense</b></p> <p>Large entities use the <b>allowance method</b> for bad debt expense. Small entities often use the <b>direct write-off</b> method.</p>	<p>4. <b>Bad Debt Expense</b></p> <p>Small entities often use the <b>direct write-off</b> method for bad debt expense.</p>
<p>5. <b>Research and Development</b></p> <p>Large entities use the <b>capitalization</b> method for research and development costs. Small entities often use the <b>expensing</b> method.</p>	<p>5. <b>Research and Development</b></p> <p>Small entities often use the <b>expensing</b> method for research and development costs.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	18	2202	9	Claims in excess of 20
1201	88	2201	44	Independent claims in excess of 3
1203	300	2203	150	Multiple dependent claim, if not paid
1204	88	2204	44	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

<b>SUBTOTAL (2)</b>	<b>(\$)</b>	<b>0.00</b>
---------------------	-------------	-------------

\*\*or number previously paid, if greater; For Reissues, see above

**FEE CALCULATION** (continued)

### 3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion method</b> for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales method</b>, recognizing revenue only when the contract is completed.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities typically use the <b>cost of sales method</b> for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. <b>Inventory Valuation</b></p> <p>Large entities use the <b>FIFO (First In, First Out)</b> method for inventory valuation. Small entities may use the <b>LIFO (Last In, First Out)</b> method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. <b>Inventory Valuation</b></p> <p>Small entities may use the <b>LIFO (Last In, First Out)</b> method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. <b>Depreciation</b></p> <p>Large entities use the <b>MACRS (Modified Accelerated Cost Recovery System)</b> for depreciation. Small entities may use the <b>straight-line method</b> for depreciation.</p>	<p>3. <b>Depreciation</b></p> <p>Small entities may use the <b>straight-line method</b> for depreciation.</p>
<p>4. <b>Lease Accounting</b></p> <p>Large entities use the <b>ASC 842 (Leases)</b> for lease accounting. Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>	<p>4. <b>Lease Accounting</b></p> <p>Small entities may use the <b>ASC 840 (Leases)</b> for lease accounting.</p>
<p>5. <b>Goodwill Impairment</b></p> <p>Large entities use the <b>ASC 350 (Intangible Assets)</b> for goodwill impairment testing. Small entities may use the <b>ASC 350 (Intangible Assets)</b> for goodwill impairment testing.</p>	<p>5. <b>Goodwill Impairment</b></p> <p>Small entities may use the <b>ASC 350 (Intangible Assets)</b> for goodwill impairment testing.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	110.00
1252	430	2252	215	Extension for reply within second month	
1253	980	2253	490	Extension for reply within third month	
1254	1,530	2254	765	Extension for reply within fourth month	
1255	2,080	2255	1,040	Extension for reply within fifth month	
1401	340	2401	170	Notice of Appeal	
1402	340	2402	170	Filing a brief in support of an appeal	
1403	300	2403	150	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,370	2453	685	Petition to revive - unintentional	
1501	1,370	2501	685	Utility issue fee (or reissue)	
1502	490	2502	245	Design issue fee	
1503	660	2503	330	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	790	2809	395	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	790	2810	395	For each additional invention to be examined (37CFR 1.129(b))	
1801	790	2801	395	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	

Other fee (specify)

\*Reduced by Basic Filing Fee Paid

<b>SUBTOTAL (3)</b>	<b>(\$)</b>	<b>110.00</b>
---------------------	-------------	---------------

## SUBMITTED BY

Name (Print/Type) Laura O Brutman

Registration No. (Attorney/Agent)	38,395
--------------------------------------	--------

(Complete (if applicable))

Telephone (212) 527-7664

Signature

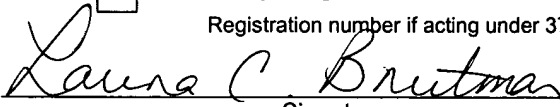
Date \_\_\_\_\_

November 15, 2004

Express Mail Label No. EL 996119542 US Dated:



Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

<b>PETITION FOR EXTENSION OF TIME UNDER 37 CFR 1.136(a)</b> <b>FY 2005</b> (fees effective on or after October 1, 2004)		<b>Docket Number (Optional)</b> 02640/100G822-US1	
Application Number 09/975,390		Filed October 10, 2001	
For <b>METHOD FOR MEASURING</b>			
Art Unit N/A		Examiner Vix Nguyen	
This is a request under the provisions of 37 CFR 1.136(a) to extend the period for filing a reply in the above identified application. The requested extension and fee are as follows (check time period desired and enter the appropriate fee below):			
		<u>Fee</u>	<u>Small Entity Fee</u>
<input checked="" type="checkbox"/>	One month (37 CFR 1.17(a)(1))	\$110.00	\$55.00 \$ 110.00
<input type="checkbox"/>	Two months (37 CFR 1.17(a)(2))	\$430.00	\$215.00 \$
<input type="checkbox"/>	Three months (37 CFR 1.17(a)(3))	\$980.00	\$490.00 \$
<input type="checkbox"/>	Four months (37 CFR 1.17(a)(4))	\$1,530.00	\$765.00 \$
<input type="checkbox"/>	Five months (37 CFR 1.17(a)(5))	\$2,080.00	\$1,040.00 \$
<input type="checkbox"/>	Applicant claims small entity status. See 37 CFR 1.27.		
<input checked="" type="checkbox"/>	A check in the amount of the fee is enclosed.		
<input type="checkbox"/>	Payment by credit card. Form PTO-2038 is attached.		
<input type="checkbox"/>	The Director has already been authorized to charge fees in this application to a Deposit Account.		
<input checked="" type="checkbox"/>	The Director is hereby authorized to charge any fees which may be required, or credit any overpayment, to Deposit Account Number 04-0100 . I have enclosed a duplicate copy of this sheet.		
I am the <input type="checkbox"/> applicant/inventor.			
<input type="checkbox"/> assignee of record of the entire interest. See 37 CFR 3.71. Statement under 37 CFR 3.73(b) is enclosed. (Form PTO/SB/96).			
<input checked="" type="checkbox"/> attorney or agent of record. Registration Number 38,395			
<input type="checkbox"/> attorney or agent under 37 CFR 1.34(a). Registration number if acting under 37 CFR 1.34(a)			
 Signature Laura C. Brutman Typed or printed name		November 15, 2004 Date (212) 527-7664 Telephone Number	
NOTE: Signatures of all the inventors or assignees of record of the entire interest or their representative(s) are required. Submit multiple forms if more than one signature is required, see below.			
<input type="checkbox"/>	Total of 1 forms are submitted.		

Express Mail Label No. EL 996119542 US Dated: _____
---